

**NELSON COUNTY SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>General Fund</u>	<u>Special Revenue</u>
Revenues:		
From local sources		
Taxes		
Property	\$ 7,129,139.69	\$ -
Motor Vehicle	962,733.32	-
Utilities	1,530,902.52	-
Tuition And Fees	113,373.76	33,717.50
Earnings On Investments	304,218.51	239.55
Other Local Revenues	24,843.67	(3,606.20)
Intergovernmental - Intermediate	-	-
Intergovernmental - State	23,603,321.42	1,649,007.87
Intergovernmental - Indirect Federal	-	2,077,522.96
Intergovernmental - Direct Federal	-	87,500.00
Total Revenues	<u>\$ 33,668,532.89</u>	<u>\$ 3,844,381.68</u>
Expenditures:		
Instruction	\$ 19,184,066.33	\$ 2,719,664.33
Support Services:		
Student	1,429,993.47	310,494.41
Instruction Staff	1,753,289.48	392,983.76
District Administration	818,751.59	-
School Administrative	2,424,730.78	-
Business	983,579.20	145,867.55
Plant Operation & Maintenance	3,546,371.63	115,208.38
Student Transportation	2,760,421.37	311,054.23
Central Office	-	-
Facilities Acquisition & Maintenance	-	-
Community Service Activities	3,027.38	304,333.65
Debt Service	-	-
Total Expenditures	<u>\$ 32,904,231.23</u>	<u>\$ 4,299,606.31</u>
Excess (Deficit) Of Revenues Over Expenditures	\$ 764,301.66	\$ (455,224.63)
Other Financing Sources (Uses)		
Proceeds From Sale Of Bonds	\$ -	\$ -
Proceeds From Indirect Costs	2,971.00	-
Proceeds From Sale Of Fixed Assets	21,148.40	-
Operating Transfers In	-	455,224.63
Operating Transfers Out	(638,518.75)	-
Total Other Financing Sources (Uses)	<u>\$ (614,399.35)</u>	<u>\$ 455,224.63</u>
Excess (Deficit) Of Revenue & Other Financing Sources Over Expenditures & Other Financing Uses	\$ 149,902.31	\$ -
Fund Balance, July 1, 2008	2,070,820.63	-
Fund Balance, June 30, 2009	<u><u>\$ 2,220,722.94</u></u>	<u><u>\$ -</u></u>

See independent auditor's report and accompanying notes to the financial statements.

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FOR THE YEAR ENDED JUNE 30, 2009**

<u>Construction Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ 3,000,000.00	\$ 10,129,139.69
-	-	962,733.32
-	-	1,530,902.52
-	-	147,091.26
171,622.46	-	476,080.52
1,650.00	-	22,887.47
-	-	-
-	1,596,748.00	26,849,077.29
-	-	2,077,522.96
-	-	87,500.00
<u>\$ 173,272.46</u>	<u>\$ 4,596,748.00</u>	<u>\$ 42,282,935.03</u>
 \$ -	 \$ -	 \$ 21,903,730.66
-	-	1,740,487.88
-	-	2,146,273.24
-	-	818,751.59
-	-	2,424,730.78
-	-	1,129,446.75
-	-	3,661,580.01
-	-	3,071,475.60
-	-	-
6,497,793.07	-	6,497,793.07
-	-	307,361.03
-	2,556,214.17	2,556,214.17
<u>\$ 6,497,793.07</u>	<u>\$ 2,556,214.17</u>	<u>\$ 46,257,844.78</u>
 \$ (6,324,520.61)	 \$ 2,040,533.83	 \$ (3,974,909.75)
 \$ 8,027,150.00	 \$ -	 \$ 8,027,150.00
-	-	2,971.00
-	-	21,148.40
2,223,827.95	-	2,679,052.58
-	(2,040,533.83)	(2,679,052.58)
<u>\$ 10,250,977.95</u>	<u>\$ (2,040,533.83)</u>	<u>\$ 8,051,269.40</u>
 \$ 3,926,457.34	 \$ -	 \$ 4,076,359.65
4,412,403.42	-	6,483,224.05
<u>\$ 8,338,860.76</u>	<u>\$ -</u>	<u>\$ 10,559,583.70</u>

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